IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 23RD JULY 2007 / 1ST SRAVANA 1929

WP(C).No. 20934 of 2007(P)

PETITIONER:

P.P.SHOUKATHALI,
PAZHEDATH HOUSE, MARUTHA, VENGAPADAM,
MALAPPURAM.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:

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1. THE ASST. COMMISSIONER (KVAT),
SPL. CIRCLE, COMMERCIAL TAXES, MALAPPURAM.

2. THE DEPUTY COMMISSIONER (INTELLIGENCE),
COMMERCIAL TAXES, KOZHIKODE.

3. STATE OF KERALA, REPRESENTED BY
ITS FINANCE SECRETARY, SECRETARIAT,
TRIVANDRUM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 20934 of 2007

Dated, this the 23rd day of July, 2007

J U D G M E N T

This writ petition is filed for a direction to the first respondent to grant CST registration to the petitioner. Learned Government Pleader submitted that petitioner is offered KVAT registration, and CST registration is declined because there is likelihood of misuse as petitioner is staying in the boarder area and is engaged in the business in live chicken. Petitioner is stated to have 10 cents of land and a house thereon. I feel petitioner can be granted CST registration for a short period and the same can be extended after verifying petitioner's compliance with the statute, because chicken is brought to Kerala only after payment of advance tax. In the circumstances, this writ petition is disposed of directing petitioner to deposit the title deed of his property, with a bond creating charge over it for sales tax liability, and along with bank guarantee for Rs.2 lakhs in favour of the first respondent. First respondent will grant CST registration for six months and thereafter verify payments of advance tax made, filing of regular returns along with payment of tax and ensure that petitioner carries on business by himself, and registration is not used by any other person. It would

be open to the first respondent to conduct enquiry by the intelligence department. If there is any violation of statutory provision or evasion of tax, first respondent should issue notice and cancel the registration. On the other hand, if petitioner is complying with the statutory provisions and remitting tax regularly, registration should be regularised.

Issue photocopy of this judgment today itself.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg